## 587 Customer installations expenses.

This account shall include the cost of labor, materials used and expenses incurred in work on customer installations in inspecting premises and in rendering services to customers of the nature of those indicated by the list of items hereunder.

#### TTEMS

#### Labor:

- 1. Supervising customer installations work.
- 2. Inspecting premises, including check of wiring for code compliance.
- 3. Investigating, locating, and clearing grounds on customers' wiring.
- 4. Investigating service complaints, including load tests of motors and lighting and power circuits on customers' premises; field investigations of complaints on bills or of voltage.
- 5. Installing, removing, renewing, and changing lamps and fuses.
- 6. Radio, television and similar interference work including erection of new aerials on customers' premises and patrolling of lines, testing of lightning arresters, inspection of pole hardware, etc., and examination on or off premises of customers' appliances, wiring, or equipment to locate cause of interference.
- 7. Installing, connecting, reinstalling, or removing leased property on customers' premises.
- 8. Testing, adjusting, and repairing customers' fixtures and appliances in shop or on premises.
- 9. Cost of changing customers' equipment due to changes in service characteristics.
- 10. Investigation of current diversion including setting and removal of check meters and securing special readings thereon; special calls by employees in connection with discovery and settlement of current diversion; changes in customer wiring and any other labor cost identifiable as caused by current diversion.

# Materials and Expenses:

- 11. Lamp and fuse renewals.
- 12. Materials used in servicing customers' fixtures, appliances and equipment.
- 13. Power, light, heat, telephone, and other expenses of appliance repair department.
  - 14. Tool expense.
- 15. Transportation expense, including pickup and delivery charges.
- 16. Meals, traveling and incidental expenses.
- 17. Rewards paid for discovery of current diversion.

NOTE A: Amounts billed customers for any work, the cost of which is charged to this account, shall be credited to this account. Any

excess over costs resulting therefrom shall be transferred to account 451, Miscellaneous Service Revenues.

NOTE B: Do not include in this account expenses incurred in connection with merchandising, jobbing and contract work.

# 588 Miscellaneous distribution expenses.

This account shall include the cost of labor, materials used and expenses incurred in distribution system operation not provided for elsewhere.

#### ITEMS

#### Labor:

- 1. General records of physical characteristics of lines and substations, such as capacities, etc.
- 2. Ground resistance records.
- 3. Joint pole maps and records.
- 4. Distribution system voltage and load records.
- 5. Preparing maps and prints.
- 6. Service interruption and trouble records.
- 7. General clerical and stenographic work except that chargeable to account 586, Meter expenses.

### Expenses:

- 8. Operating records covering poles, transformers, manholes, cables, and other distribution facilities. Exclude meter records chargeable to account 586. Meter Expenses and station records chargeable to account 582, Station Expenses (For Nonmajor utilities, account 581.1, Line and Station Expenses), and stores records (For Nonmajor utilities, station records) chargeable to account 163, Stores Expense Undistributed (For Nonmajor utilities, account 581.1, Line and Station Expenses).
- 9. Janitor work at distribution office buildings including snow removal, cutting grass, etc.

## Materials and Expenses:

- 10. Communication service.
- 11. Building service expenses.
- 12. Miscellaneous office supplies and expenses, printing, and stationery, maps and records and first-aid supplies.
- 13. Research, development, and demonstration expenses (Major only).

# 589 Rents.

This account shall include rents of property of others used, occupied, or operated in connection with the distribution system, including payments to the United States and others for the use and occupancy of public lands and reservations for distribution line rights